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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

#### FINANCE DEPARTMENT

#### NOTIFICATION

**No. 08/2023-State Tax (Rate)**

Sachivalaya, Gandhinagar, 27<sup>th</sup> July, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-50)GST-2023/S.9(3)(20)GST Cell:-** In exercise of the powers conferred by sub-sections (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-34) GST-2017/S.9(3)(2)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 13/2017-State Tax (Rate), namely:-

In the notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_ under forward charge and have not reverted to reverse charge mechanism”, shall be substituted.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Joint Secretary to Government.

